

**REMARKS**

In the Office Action of March 9, 2009, claims 20, 32, and 33 were rejected under 35 USC 112 as indefinite. Claims 15, 18-22, and 31-33 were rejected under 35 USC 102(b) as anticipated by Fanti et al. (USPN 6,622,907). Claims 16, 17, 29, and 30 were rejected under 35 USC 103(a) as obvious over Fanti et al. in view of Shimo et al. (US PUB. 2003/0102223). Reconsideration and allowance of the claims in light of the amendments and arguments herein are respectfully requested.

Regarding the 35 USC 112 rejections, Applicants have amended the rejected claims consistent with the Examiner's suggestions. Withdrawal of the rejections is respectfully requested.

Independent claim 15 has been amended to recite etching undercuts in the auxiliary layer between the mask and the first base layer. The undercuts remain present after electroplating the one layer in the mask opening. Support for the amendments is shown in FIGs. 1A-1B and described in the corresponding description. Fanti et al. does not disclose this method step. Fanti et al. shows, for example in FIGs. 3E and 4E that there are no undercuts present. Shimo et al. also does not disclose such undercuts.

For at least these reasons, claims 15-22, and 29-33 are believed allowable over the cited references.

**Conclusion**

Therefore, in view of the above remarks, we respectfully submit that this application is in condition for allowance and such action is earnestly requested.

If for any reason the Examiner is not able to allow the application, he is requested to contact the Applicants' undersigned attorney at (312) 321-4200.

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Respectfully submitted,

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